IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

(1) NOTICE OF MOTION NO.147 OF 2007
IN
INCOME TAX APPEAL (L) NO.2447 OF 2006

The Commissioner of Income Tax)
Central-III Mumbai)..Appellant

V/s.

Hemal R.Shete)..Respondent

Mr.B.M.Chatterji with Mrs.P.P.Bhosale for appellants

Ms.V.B.Patel for respondents.

Coram : F.I.Rebello &
R.S.Mohite,JJ

Date : 18.12.2007.

PC

1. Considering the cause shown and after hearing the parties, delay condoned. Office to register the appeal.

(R.S.Mohite,J) **(F.I.Rebello,J)**

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V/s.

Raju R.Shete (HUF))..Respondent

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Ms.V.B.Patel for respondent.

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1. Revenue has preferred this appeal by contending that ITAT was not correct in relying on the judgment of this Court in the case of **CIT v/s. J.K.Investors (Bombay) Ltd.,** reported in (2001) 168 ITR (Bombay) 189. Against the judgment of this Court, revenue has preferred the appeal being SLP (C) 5480 of 2001. SLP was dismissed on 1.11.2002.

2. Considering the above, the question of law as framed would not arise and consequently appeal dismissed.

(R.S.Mohite,J) **(F.I.Rebello,J)**